

AMENDED IN ASSEMBLY APRIL 10, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2211

Introduced by Assembly Member Ting

February 20, 2014

An act to add Section 169.3 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL’S DIGEST

AB 2211, as amended, Ting. Counties: database: information regarding general ad valorem property tax revenues.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction’s portion of the annual tax increment, as defined.

This bill would require each county to make available to taxpayers ~~an interactive, searchable database~~ on its Internet Web site *a graph visualization of how general ad valorem property tax revenues are allocated countywide, as specified. This bill would require the Internet Web site to provide taxpayers with certain information about general ad valorem property tax revenues and the types of programs and services funded with general ad valorem property tax revenues, and to include links to other jurisdiction’s Internet Web sites where more information about specific programs and services is detailed. This bill would require each county to update the graph annually and to work to improve the appearance, organization, and clarity of the information*

provided. This bill would also require each county, as each county updates its information technology systems, to work towards acquiring systems that are able to provide taxpayers with an interactive, searchable database that allows taxpayers to receive a customized, comprehensive account of the amount of general ad valorem property tax that is allocated to each local jurisdiction, as specified, and all of the services funded by the general ad valorem property tax revenues, as specified.

By imposing new duties upon local county officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 169.3 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 169.3. (a) (1) Each county shall make available to taxpayers
- 4 ~~an interactive, searchable database on its Internet Web site that~~
- 5 ~~allows taxpayers to input information regarding their property tax~~
- 6 ~~liability and receive a customized, comprehensive account of both~~
- 7 ~~of the following: a graph visualization of how general ad valorem~~
- 8 ~~property tax revenues are allocated countywide to each~~
- 9 ~~jurisdiction, including, but not limited to, the county, any city, and~~
- 10 ~~any special district, including school districts.~~
- 11 (2) *The Internet Web site shall also do all of the following:*
- 12 (A) *Inform taxpayers that general ad valorem property tax*
- 13 *revenues remain in the county in which they are collected and are*
- 14 *used to fund a significant number of local government programs*
- 15 *and services, including programs and services provided by K–12*
- 16 *schools and community colleges, the county, cities, and special*
- 17 *districts.*

1 (B) Provide a brief summary of the types of programs and
2 services funded with general ad valorem property tax revenues
3 provided by each jurisdiction.

4 (C) Include links to other jurisdiction's Internet Web sites where
5 more information about specific programs and services funded
6 with general ad valorem property tax revenues is detailed.

7 (3) Each county shall update the graph annually and work to
8 improve the appearance, organization, and clarity of the
9 information provided.

10 (b) As each county updates its information technology systems,
11 it shall work towards acquiring systems that are able to provide
12 taxpayers with an interactive, searchable database that allows
13 taxpayers to input information regarding their property tax liability
14 and receive a customized, comprehensive account of all of the
15 services funded with general ad valorem property tax revenues,
16 including, but not limited to, services provided by the county, any
17 city, and any special district, including school districts, in the tax
18 rate area in which the property of the taxpayer is located.

19 ~~(a) The amount of general ad valorem property tax that is~~
20 ~~allocated to each local jurisdiction, including, but not limited to,~~
21 ~~the county, any city, and any special district, including school~~
22 ~~districts, in the tax rate area in which the property of the taxpayer~~
23 ~~is located.~~

24 ~~(b) All of the services funded by the general ad valorem property~~
25 ~~tax, including, but not limited to, services provided by the county,~~
26 ~~any city, and any special district, including any school district, in~~
27 ~~the tax rate area in which the property of the taxpayer is located.~~

28 SEC. 2. If the Commission on State Mandates determines that
29 this act contains costs mandated by the state, reimbursement to
30 local agencies and school districts for those costs shall be made
31 pursuant to Part 7 (commencing with Section 17500) of Division
32 4 of Title 2 of the Government Code.